

onto or under a wharf, pier, or similar structure; cargo may be moved to a warehouse or similar holding or storage yard or area to await further movement in import or export or may move to a consolidation freight station and be stuffed, unstuffed, containerized, separated or otherwise segregated or aggregated for delivery or loaded on any mode of transportation for delivery to its consignee. Specific activities included in this definition are: wharfage, handling, loading, unloading, moving of cargo to a convenient place of delivery to the consignee or a convenient place for further movement to export mode; documentation services in connection with the receipt, delivery, checking, care, custody and control of cargo required in the transfer of cargo; imported automobile handling prior to delivery to consignee; terminal stevedoring and incidental vessel services, including but not limited to plugging and unplugging refrigerator service to containers, trailers, and other refrigerated cargo receptacles, and securing ship hatch covers.

(13) Upon every person engaging within this state in the business of disposing of low-level waste, as defined in RCW 43.145.010; as to such persons the amount of the tax with respect to such business shall be equal to the gross income of the business, excluding any fees imposed under chapter 43.21F RCW, multiplied by the rate of thirty percent.

If the gross income of the taxpayer is attributable to activities both within and without this state, the gross income attributable to this state shall be determined in accordance with the methods of apportionment required under RCW 82.04.460.

NEW SECTION. Sec. 2. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 3. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect August 1, 1982.

Passed the Senate July 1, 1982.

Passed the House July 2, 1982.

Approved by the Governor July 16, 1982.

Filed in Office of Secretary of State July 16, 1982.

CHAPTER 14

[Senate Bill No. 5032]

STATE EXCISE TAX—SURTAX INCREASE

AN ACT Relating to revenue and taxation; amending section 31, chapter 35, Laws of 1982 1st ex. sess. and RCW 82.02.—; amending section 82.44.020, chapter 15, Laws of 1961 as

last amended by section 26, chapter 35, Laws of 1982 1st ex. sess. and RCW 82.44.020; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 31, chapter 35, Laws of 1982 1st ex. sess. and RCW 82.02.—are each amended to read as follows:

(1) Until and including the day before the change date, the rate of the sales and use taxes under (~~section 1 of this act~~) RCW 82.08.020 shall be five and four-tenths percent and the rate of the additional taxes under (~~sections 2 through 24 of this act~~) RCW 48.14.020(3), 54.28.020(2), 54.28.025(2), 66.24.210(2), 66.24.290(2), 82.04.2901, 82.08.150(4), 82.16.020(2), 82.20.010(2), 82.24.020(2), 82.26.020(2), 82.27.020(5), 82.29A.030(2), 82.44.020(5), and 82.45.060(2) shall be four percent.

(2) From and after the change date until and including the thirtieth day of June, 1983, the rate of tax shall be as follows:

(a) (~~If the October revenue collections are less than \$2,855,000,000;)~~ The rate of sales and use taxes under (~~section 1 of this act~~) RCW 82.08.020 shall be five and four-tenths percent and the rate of the additional taxes under (~~sections 2 through 24 of this act~~) RCW 54.28.020(2), 54.28.025(2), 66.24.210(2), 66.24.290(2), 82.04.2901, 82.16.020(2), 82.20.010(2), 82.26.020(2), 82.27.020(5), 82.29A.030(2), 82.44.020(5), and 82.45.060(2) shall be ((four)) seven percent: PROVIDED, That the additional tax imposed by RCW 82.44.020(5) shall be continued at the rate of three percent for the period July 1 through September 30, 1983;

(b) The rate of the additional taxes under RCW 82.08.150(4) shall be fourteen percent;

(c) The rate of the additional taxes under RCW 82.24.020(2) shall be fifteen percent; and

(d) The rate of the additional taxes under RCW 48.14.020(3) shall be four percent.

~~((b) If the October revenue collections equal or exceed \$2,855,000,000, the rate of sales and use taxes under section 1 of this act shall be five and two-tenths percent and the rate of the additional taxes under sections 2 through 24 of this act shall be zero percent:~~

~~(3) As used in this section:~~

~~(a) "October revenue collections" means revenues, penalties, and interest actually collected for credit to the fiscal biennium beginning July 1, 1981, for the taxes imposed under the following statutes, as amended by this act, and deposited with the state treasurer for credit to the general fund during the period beginning July 1, 1981, and ending with the specified date:~~

~~(i) Chapters 82.04, 82.08, 82.12, 82.16, and 82.26 RCW: October 10, 1982.~~

~~(ii) Chapters 82.24 and 82.45 RCW, and RCW 28A.47.440: September 30, 1982.~~

(b)) (3) "Change date" for the taxes under (~~sections 1 through 9 and 12 through 24 of this act~~) RCW 48.14.020(3), 54.28.020(2), 54.28.025(2), 82.04.2901, 82.16.020(2), and 82.29A.030(2) means (~~November~~) July 1, 1982; for the taxes under RCW 82.08.020, 82.08.150(4), 82.20.010(2), 82.24.020(2), 82.26.020(2), 82.45.060(2), 66.24.210(2), and 66.24.290(2) means August 1, 1982; and for the taxes under (~~sections 10 and 11 of this act~~) RCW 82.27.020(5) and 82.44.020(5) means (~~January 1, 1983~~) October 1, 1982.

Sec. 2. Section 82.44.020, chapter 15, Laws of 1961 as last amended by section 26, chapter 35, Laws of 1982 1st ex. sess. and RCW 82.44.020 are each amended to read as follows:

(1) An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under reciprocal agreements, the provisions of RCW 46.16.160 as now or hereafter amended, or dealer's licenses. The annual amount of such excise tax shall be two percent of the fair market value of such vehicle.

(2) From and after August 1, 1978, and until August 1, 2008, an additional excise tax is imposed, in addition to any other tax imposed by this section, for the privilege of using in the state any such motor vehicle, and the annual amount of such additional excise shall be two-tenths of one percent of the fair market value of such vehicle.

(3) The department of licensing and county auditors shall collect the additional tax imposed by subsection (2) of this section for any registration year for the months of that registration year in which such additional tax is effective, and in the same manner and at the same time as the tax imposed by subsection (1) of this section.

(4) In no case shall the total tax be less than two dollars except for proportionally registered vehicles.

(5) From and after the first day of July, 1982, until and including the thirtieth day of (~~June~~) September, 1983, an additional tax is imposed (~~in the amount of four percent of~~) equal to the taxes payable under subsections (1) and (2) of this section(~~(-)~~) multiplied by the rate of tax applicable to the periods shown as follows:

<u>July 1 – September 30, 1982</u>	<u>4%</u>
<u>October 1 – June 30, 1983</u>	<u>7%</u>
<u>July 1 – September 30, 1983</u>	<u>3%</u>

NEW SECTION. Sec. 3. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

The tax rates imposed under this act are effective on the dates designated in this act notwithstanding the date this act becomes law under Article III, section 12 of the state Constitution.

Passed the Senate July 2, 1982.

Passed the House July 2, 1982.

Approved by the Governor July 16, 1982.

Filed in Office of Secretary of State July 16, 1982.

CHAPTER 15

[Senate Bill No. 5033]

GOVERNOR—ALLOTMENT REDUCTIONS

AN ACT Relating to budget and accounting; amending section 43.88.110, chapter 8, Laws of 1965 as last amended by section 5, chapter 270, Laws of 1981 and RCW 43.88.110; amending section 7, chapter 270, Laws of 1981 and RCW 43.88.112; adding a new section to chapter 43.88 RCW; repealing section 1, chapter 263, Laws of 1971 ex. sess., section 7, chapter 293, Laws of 1975 1st ex. sess. and RCW 43.88.115; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 43.88.110, chapter 8, Laws of 1965 as last amended by section 5, chapter 270, Laws of 1981 and RCW 43.88.110 are each amended to read as follows:

Subdivisions (1) (~~and (2)~~) through (4) of this section set forth the expenditure programs and the allotment and reserve procedures to be followed by the executive branch for public funds. Allotments of an appropriation for any fiscal period shall conform to the terms, limits, or conditions of the appropriation.

(1) Before the beginning of the fiscal period, all agencies shall submit to the governor a statement of proposed agency expenditures at such times and in such form as may be required by the governor. The statement of proposed expenditures shall show, among other things, the requested allotments of public funds for the ensuing fiscal period for the agency concerned on a monthly basis for the entire fiscal period. The governor shall review the requested allotments in the light of the agency's plan of work and, with the advice of the director of financial management, the governor may revise or alter agency allotments: **PROVIDED**, That revision of allotments shall not be made for agencies headed by elective officials pursuant to this subsection. The aggregate of the allotments for an appropriation shall not exceed the total appropriation.

(2) Except for (~~agencies headed by elective officials~~) the legislative and judicial branches of government, approved allotments may be revised during the course of the fiscal period in accordance with the regulations issued pursuant to this chapter. If at any time during the fiscal period the governor shall ascertain that available revenues for the applicable period will be less than the respective appropriations, the governor shall revise the